

COMMONWEALTH OF PENNSYLVANIA



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November 6, 2023

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: Petition for Amendment by Hidden Valley
Utility Services, L.P. (Water and
Wastewater Divisions)
Docket Nos. R-2018-3001306,
R-2018-3001307

Dear Secretary Chiavetta:

On October 31, 2023, Hidden Valley Utility Services (HVUS or Company) filed a Petition requesting that the Pennsylvania Public Utility Commission (Commission) modify the Opinion and Order entered March 29, 2019 in Docket Nos. R-2018-3001306 and R-2018-3001307, et al. (2019 Rate Orders).

The 2019 Rate Orders directed that HVUS should have an audit conducted on the Company's 2015-2018 financial statements. The Office of Consumer Advocate (OCA) agrees that, given the passage of time, the information provided by an audit of the Company's more recent records from 2020-2022 will be more useful. The OCA also supports the requested slight changes to the original ordering paragraph from the March 2019 Rate Orders to specify that (1) the audit will be "prepared in accordance with Generally Accepted Accounting Principles" and (2) the firm is a "Certified Public Accounting firm." These changes provide certainty and clarity about the audit to be conducted, for the benefit of the Company as well as the Commission and parties who will be reviewing HVUS's financial statements in the next rate case, and to help ensure that when the audit is conducted – more than four years after the original deadline – it meets expectations.

Further, the OCA concurs with HVUS that its requested modification is consistent with the settlement agreement pending before the Commission at Docket Nos. C-2014-2447138, C-2014-2447169. The OCA believes that comprehensive resolution of these rate and complaint proceedings are in the public interest and that, for the foregoing reasons, the OCA supports the relief requested in the Company's Petition for Amendment.

Rosemary Chiavetta, Secretary

November 6, 2023

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Copies of this letter have been served per the attached Certificate of Service.

Respectfully Submitted,



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Enclosure:

cc: Office of Special Assistants (email only: ra-OSA@pa.gov)
Administrative Law Judge Katrina L. Dunderdale (email only)
Nick Miskanic, Legal Assistant to ALJ Dunderdale (email only)
Certificate of Service

*4870-4102-1294

CERTIFICATE OF SERVICE

Pennsylvania Public Utility Commission: :
v. : Docket Nos. R-2018-3001306 (W)
Hidden Valley Utility Services, L.P. : R-2018-3001307 (WW)
Water and Wastewater Divisions :

I hereby certify that I have this day served a true copy of the following document, the Office of Consumer Advocate's Letter In Lieu of an Answer, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below. This document was filed electronically on the Commission's electronic filing system.

Dated this 6th day of November 2023.

SERVICE BY E-MAIL ONLY

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